

DUE DATES FOR MAINE TAX FORMS

INCOME/ESTATE TAX

FORM

DUE DATE

Individual Income Tax

1040ME	April 15*
1040S-ME	April 15*
1040ES-ME	April 15*, June 15*, Sept. 15*, Jan. 15*
1040X-ME	Within 90 days of final federal determination or filing of federal Form 1040X

Income Tax Withholding for Nonresident Sellers of Maine Real Property

REW-1	By the 30th day after date of transfer
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Fiduciary Income Tax

1041ME	April 15*
1041ES-ME	April 15*, June 15*, Sept. 15*, Jan. 15*

Corporate Income Tax

1120ME	March 15*
1120ES-ME	April 15*, June 15*, Sept. 15*, Dec. 15*
1120X-ME	Within 90 days of final federal determination or filing of federal Form 1040X
1120EXT-ME	The regular due date of the original return for all tax types

Information Return for Partnerships and S Corporations

1065ME/1120S-ME	March 15* (S corporations), April 15* (Partnerships)
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Franchise Tax

1120B-ME	March 15*
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Income Tax Withholding for Employers and Pass-through Entities

941ME	April 30, July 31, Oct. 31, Jan. 31
941/C1-ME	April 30, July 31, Oct. 31, Jan. 31
941P-ME	April 30, July 31, Oct. 31, Jan. 31
941A-ME	When error is discovered
W-3ME	Feb. 28 or at termination of business
900ME	The Wednesday or Friday following each payroll issuance (Wednesday if wages are paid on Wed., Thur. or Fri; Friday if wages are paid on Sat., Sun., Mon. or Tues.)

Business Equipment Tax Reimbursement

800	Between August 1 and December 31 of year following tax payment(s)
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Property Tax & Rent Refund

Application	Between August 1 and May 31 of year following tax and rent payments
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DUE DATES FOR MAINE TAX FORMS

Business Registration

Registration Form A (Form B) When starting a business or when business tax situation changes

Estate Tax

706ME Nine months after the date of death
Estate Tax Lien Discharge With, or anytime after filing, Form 706ME

Insurance Premiums Tax

INS-1 Estimated payment vouchers due April 30, June 25, October 31
INS-2 Estimated payment vouchers due at the end of each month
INS-4 March 15
INS-5 March 15
INS-6 Estimated payment vouchers due April 30, June 25, October 31
INS-7 March 15

SALES, USE, FUEL AND SERVICE PROVIDER TAXES

FORM

DUE DATE

Sales & Buse 15th of the month

Service Provider Tax 15th of the month

Tobacco Distributor Last day of the month

Gas Distributor 21st day of the month

Special Fuel Supplier Distributor

Last day of the month

Mahogany Quahog Last day of the month

Initiator of Deposit 20th of the month

Milk Handling 25th of the month

Retail Dealer Gas Shrinkage March 31, September 30

Fuel Floor Stock August 15

Annual Gas Shrinkage January 31

Annual Special Fuel Supplier Shrinkage
January 31

Blueberry November 1

DUE DATES FOR MAINE TAX FORMS

Potato	Last day of the month
Special Fuel User	Quarterly return due the last day of the following month
Health Care Provider Est.	Monthly by the 15th
Health Care Provider Reconciliation	
	Depends on fiscal year end
Hospital Tax	November 15 with 1/2 of your first installment

* These due dates are based on calendar year filers. If the due date falls on a holiday or weekend, the due date is the next business day.